

**Changes to the Specification**

Please replace paragraph [0010] with the following amended paragraph:

[0010] Then, an insulating layer 31 with an appropriate thickness is formed over the substrate 10 including the capacitor part and the contact hole part. An interlayer dielectric (ILD) layer 32, which is thicker than the insulating layer 31, is formed on the insulating layer. In one example, ~~the~~ the insulating layer 31 is formed of nitride (e.g.,  $\text{Si}_3\text{N}_4$ ) to prevent short circuiting between the metal layers 11 and 12 and other metal layers formed later. To grow the nitride, materials such as  $\text{NH}_3$ ,  $\text{SiH}_2\text{Cl}_2$ , etc. are generally used. The ILD layer 32 is formed of a material with a low dielectric constant such as, for example, silica or fluorinated silica glass (FSG,  $\text{SiO}_x\text{F}_y$ ).